

**M e m o r a n d u m****110.1160**

To: Fresno – Tax Administrator

Sacramento  
Date: May 8, 1957

From: Headquarters – Sales Tax Counsel (EHS:JJD)

Subject: H--- B---  
XXX --- Street  
---, California

Account No. D-XXXXXX

Following your request of April 29 for a ruling on the application of the tax to the product “Senvita Minerals”, we contacted the Department of Agriculture and were informed that although the product is not registered with them, the contents indicate that it would be regarded by them as a feed.

It is our opinion that the product would also qualify as a feed under our law. The fact that it is normally mixed with other materials such as ground feeds would not necessarily mean that it is drug or anti-biotic. We do not feel that it is used as a drug, anti-biotic or vitamin because of the fact that from the feeding directions contained on the manufacturer’s advertisement there is an indication that the product may be fed directly to animals with only a small amount of sale being added.

E. H. Stetson

JJD:tl